Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

F1F2F3SCHEDULE 1

Regulation 5(1)

Textual Amendments

- F1 Sch. 1 Form 7A inserted (22.3.2000) by The Value Added Tax (Amendment) (No. 3) Regulations 2000 (S.I. 2000/794), reg. 7, Sch. 1
- **F2** Sch. 1 Forms 1 and 2 substituted (1.1.2002) by The Value Added Tax (Amendment) (No. 3) Regulations 2001 (S.I. 2001/3828), reg. 3, **Sch.**
- **F3** Sch. 1 Form 1 substituted (1.12.2006) by The Value Added Tax (Amendment) (No.2) Regulations 2006 (S.I. 2006/2902), reg. 3, **Sch.**

Commencement Information

II Sch. 1 in force at 20.10.1995, see reg. 1

Form No. 1

Regulation 5(1)

HM Revenue & Customs	Value Added Tax (VAT) Application for registration
fou can apply on line Go to www.here.gov.uk and follow the links for to it online. How to fill in this form Please write clearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet.	If you need help, look at the Notes or phone our National Advice Service on 0845 010 0000. You may have to send us other forms and supporting information as well as this form; you will be told what is needed as you work through the form. You can download any forms you need from www.hemc.gov.uk or phone the National Advice Service.
About the business	
Status of the business Sole proprietors please enter your full name - first name) followed by sumans Partnerships: please enter your trading nume. Oc. if you do not have one, enter the full name of all the partners. Partnerships roust also complete form IANT and enclose it with this form. If you need more space, use a separate sheet of paper. Partnerships now go to Question 5. Opeprate or unincorporated bodies; please enter the name of the company, club, association, trust, charity, etc. If the business has a trading name, enter it here If the business has a trading name, enter it here If the business has a corporate body registered in the UK, enter the following details from the Certificate of incorporation Certificate number Date of incorporation D D M M Y Y Y Y Country of incorporation	If the business is an unincorporated body, enter the type (for example, club, association, trust, charky, etc.) 4

bout the business continued	About the business continued
Business activities Read the note for Quantion 6. If the business activities are land or property-veleted, you may need to complete and enclose form WIT614. Main activities.	UK bank or building society account fleat the note for Guestion 8. Name of bank or building society Account name Sort code
Other activities	Account number
	About your VAT registration
If you need more space, use a separate sheet of paper. 7. Are you for any of the partners or directors in this business currently involved, or in the law two years have been involved, in any other business in the UK of tile of Men (IWT registered or not) either as a tole proprietor, partner or director? Read she note for Question 7. Yes No No Whis, complete the boxes below. Business 1: NOT number (if applicable) Tick if still tracing	Talking over a going concern • Are you registering for Will because you have • taken ever (or are about to take over) a business for port of a business as a poing concern. OR • changed (or are about to shange) the legal status of a will negistered business? Important: read the note for Question 9 before you answer. No • N
Business 2: NAT number (if applicable)	11 Enter the previous owner's WAT number (if applicable)
Tick if still trading Nyou need to show details of more than two businesse are a separate aftert of paper.	12 Do you want to keep the previous owner's WIT number? Apportant, read the note for Question 12 before you arraws. Yes No No No Note that the previous owner will need to complete form WITES and ecolose it with this form. Now go to Question 18 - Spore Questions 13 to 32.

your turnover is below the registration threshold! Important: read the note for Question 13 before you arraver. Wis	Boyou want to apply for exemption from registration? Bload the note for Question 16. You can apply fire exemption from registration if most of your supplies are zero-cased. Yes No No No Notes exhaust of your zero-cased supplies over the next 12 enoughs. Nyou answersed his to one or both of Questions 14 and 15, and are not requesting exemption from registration. Question 17. Earlier registration 17 Application for earlier registration error the month and year you went to be registered from. D D M M Y Y Y Y Co to Question 18. VAT repayment. 18 Do you expect the WAT on your purchases to regularly exceed the WAT on your taxable supplies? Read the notes for Question 18. Ves No No N Yes, sey why.
--	---

Your turnover	Applicant details continued
Enter your estimate of your taxable supplies in the next 12 months	Home address
ε 000	
to Do you expect to make any country supplies? Look at the Ast of VAT torns in the Notes If you need more information about exempt supplies.	Protincie
Yes No	If you have lived at this address for fewer than three years, enter details of your previous address.
Do you expert to buy goods from other EU member states in the next 12 months? Read the note for Question 21.	Previous horne address (if applicable)
Yes No No	
N' ris, enter the total estimated value	
8	Postunde
Do you expect to sell goods to other EU	
member states in the next 12 months?	Home telephone number
Ves No	
If Yes, enter the total authorited value.	Date of birth
E .00	DD MM YYYY
	National Insurance number
pplicant details and declaration	
This section must be completed by the sale owner of the business, or	If you are a non-UK national and do not have a National insurance number enter your tax identification number in your country of origin and the name of that country
 a partner, or a director or the company secretary or an authorised signatory of a corporate body, or an officer or official applying on buhalf of an 	
unincorprated body, for example, secretary, trustee, or • an authorised agent.	23 I declare that the information given in this form and accompanying documents is true and complete
If this form is being signed by an authorised signatory, or	Please use the Checklist on page 6 of the Notes to make
an authorised agent, the details of the person authorising you must be shown at Question 22.	sure you send everything we have asked for. Signature
2 Applicant details	
First name(t) followed by surname	
	Date
	D D M M Y Y Y
	Capacity in which you signed this application (For example, proprietor trustee, company secretary)
	The state of the s

Form No. 2

VAT 2

Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 5(1) For official use only Date of receipt Each partner should complete one of the sections below. Please start at the beginning of each line and leave a space between words. Registration No. (where known) Please use BLOCK CAPITALS and write clearly in ink. Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner details Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner deta Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date Partner detai Full name Home address Postcode Home telephone Mobile telephone National Insurance Number or Tax Identifier in country of origin Signature Date

Please continue overleaf

Partner details	
5 Full name	
Home address	
Postcode	
Home telephone Mobile telephone	
National Insurance Number or Tax Identifier in country of origin	
Signature Date	
Partner details	
Full name	
Home address	
Postcode	
Home telephone Mobile telephone	
National Insurance Number or Tax Identifier in country of origin	
Signature Date	
Partner details	
Full name	
Home address	
Postcode	
Home telephone Mobile telephone	
National Insurance Number or Tax Identifier in country of origin	
Signature Date	
Partner details	
Full name	
Home address	
Postcode	
Home telephone Mobile telephone	
National Insurance Number or Tax Identifier in country of origin	
Signature Date	
Partner details 9	
Full name	
Home address	
Postcode	
Home telephone Mobile telephone	
National Insurance Number or Tax Identifier in country of origin	
Signature Date (AT 2 reverse (11/01)	

Form No. 3

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 6(1)

Both Parts of this application form must be filled in

Part 1 To be completed by the new owner

date			19
trom		iname of t	revious owner)
"if we "enclose/have use the previous own	already return	ned Form 1	VAT 1, and apply
			<u> </u>
If the application is	granted *Uwe	agree	
 to send, *my/our with all the VAF do- return 			
 to send in any re- previous owner 	turns dive fron	n bent mot s	oade by the
 to pay Customs: on supplies made by was fransferred - inc kept by the previous 	y the previous cluding any V	owner bei	ore the business
 that any return reperiod after the transmeters 			
 that any paymen previous owner before number will satisfy 	ore the realtoc	ation of th	e registration
Signature(s) .	-		
Proprietor, partners, di	neptor, գրարադ	y secretary)	

Part 2 To be completed by the previous owner

date -	19
to	(hame of new owner)
	(traine or tiew owner)
ne registered or *I/we withd reluntary registration. *I/we	no longer liable or eligible to raw *my/our request for agree to the VAT registration ag allocated to the new owner.
Tthe application is granted	*1/we declare (hat:
	ided to use aim any Input tax aimed if the registration number
Fany payment made by Cu: www will satisfy any right	stoms and Excise to the new "I'we have to that money
*I/we have retained stock	s and assets valued at
. inc	loding VAT:
	Juding VAI; following skilzers after the date
we can be contacted at the	-
we can be contacted at the	-
we can be contacted at the	-
we can be contacted at the fittensfer.	following skilress after the date
we can be contacted at like if transfer: Signature(s)	following skilress after the date

[F4Form No. 4: VAT RETURN]

Regulation 25(1)

			Registration Number	Period	_
Г		٦	payable are not rec	eturn and all the VAT eived by the due date It and may be liable to	
			Due Date:		
L			For official use D O R only		
pence column. Do not en	ter more train one amount in any oc	x. If there is a minus ar	mount in boxes 1 to 4, end	fose the figure in bracket	8.
For official use	VAT due in this period on sales	and other outputs	1	g p	8.
-	VAT due in this period on sales	and other outputs	1 2		8
-	VAT due in this period on sales VAT due in this period on acqu EC Member States	s and other outputs isitions from other (es 1 and 2)	2 3		
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on	s and other outputs isitions from other (es 1 and 2) purchases and other (EC)	2 3		
-	VAT due in this period on sales VAT due in this period on acqu EC Member States Total VAT due (the sum of box VAT reclaimed in this period on Greduling acquisitions from the Net VAT to be paid to HMRG or (Difference between boxes 3)	isitions from other (ea 1 and 2) purchases and other (EC) reclaimed by you and 4)	1 2 3 inputs 4 5		+
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on producing acquisitions from the Net VAT to be paid to HMRC of Difference between boxes 3	s and other outputs isitions from other (ea 1 and 2) purchases and other (EC) reclaimed by you and 4) or outputs excluding igure	1 2 3 inputs 4 5	€ p	
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on (including acquisitions from the Net VAT to be paid to HMRC of (Difference between boxes 3) Total value of sales and all oth any VAT. Include your box 8 fi	is and other outputs is itions from other (es 1 and 2) purchases and other (EC) reclaimed by you and 4) er outputs excluding igure all other inputs excluding igure	1 2 3 inputs 4 5 6 9 7	£ p	
-	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on procluding acquisitions from the Net VAT to be paid to HMRC of Difference between boxes 3 Total value of sales and all oth any VAT. Include your box 8 fi Total value of gurchases and any VAT. Include your box 9 fi	is and other outputs isitions from other (see 1 and 2) purchases and other (EC) reclaimed by you and 4) er outputs excluding igure cods and related costs, Member States of goods and related co	1 2 3 inputs 4 5 6 9 7	£ p	
For official use For official use DECLARATION You, or services the service of signatory (in	VAT due in this period on sales VAT due in this period on acqui EC Member States Total VAT due (the sum of box VAT reclaimed in this period on including acquisitions from the Nex VAT to be paid to HMRC of (Difference between boxes 3) Total value of sales and all oth any VAT. Include your box 8 fi Total value of all supplies of grexibuding any VAT, to other EC Total value of all acquisitions excluding any VAT. Income other is	is and other outputs isitions from other (see 1 and 2) purchases and other (EC) rectained by you and 4) er outputs excluding igure all other inputs excludin igure cods and related costs, Member States of goods and related co EC Member States below. A false declar	1 2 3 inputs 4 5 6 6 9 7 8 sets, 9 ration can result in pros	© 00 00 00	+

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Online VAT returns

If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online You can find out more about online VAT returns at www.hmrc.gov.uk

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 Filling in your VAT return. This is available online at www.hmrc.gov.uk If you need any further advice on filling in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmmc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return

Box 1

Enter the VAT due on all goods and services you supplied.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment e made to you. However, you must still fill in this form and send it to the VAT Central Unit

Box 6

the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

Box 8

nter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT, If you an amount in box 8 you must also include that amount in your box 6 entry.

Box 9

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rule for completing some of the boxes on the VAT return mation, please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes.

Flat Rate Scheme.

- Cash Accounting Scheme.
 Annual Accounting Scheme
- Margin Scheme for second-hand goods.

- · supply or receive goods under reverse charge counting arrangem
- · are in the Payments on Account (POA) regime

How do I correct errors made on previous returns?

discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales and those above £10,000 that exceed 1% of the box 6 amount must How to correct VAT errors and make adjustments or claims.

How do I pay?

Information on how to pay is also available on our website at www.hmre.gov.uk by selecting Paying HMRC followed by "VAT" or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

the Internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name. HMRC VAT sort code: 08-32-00
- account number: 11983155
- · your VAT registration number
- 2. At your bank

book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpsymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may made payable to HM REVENUE & CUSTOMS ONLY

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the BillPay service. To make your payment you will need your: Credit or debit card details

- VAT registration number.

If you pay by any of the above methods you may receive up to even extra calendar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and pa envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and makin payment is available online at www.hmrc.gov.uk by selecting 'VAT' ollowed by "VAT Returns and accounts" and "Deadlines for your /AT Return and payment".

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is: VAT Controller

VAT Central Unit

BX5 5AT

How do I notify business changes?

You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:

HM Revenue & Customs

Imperial House 77 Victoria Street Grimsby

DN31 1DB

Or go online at www.hmrc.gov.uk and select "VAT" followed by 'Changing or cancelling your VAT registration'

Page 2

10/8/09 12:28:28

VAT100

VAT100v65C0609.indd 2

[F5Form No. 5: FINAL VAT RETURN]

Regulations 23, 25(4)

		Registration Number	Period 9999
Г		If your completed ret payable are not recei you will be in default a financial penalty Due Date:	
L	١	For official use D O R only	
	nd write 'no ne' where necessary. Don't put a dash enter more than one amount in any box. If there is a VAT due in this period on sales and other out VAT due in this period on acquisitions from EC Member States	minus amount in boxes 1 to 4, endo tputs 1 other 2	
	Total VAT due (the sum of boxes 1 and 2) VAT reclaimed in this period on purchases a grichluding acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by	<u> </u>	
	VAT reclaimed in this period on purchases a	4 4 you 5	- 00
	VAT reclaimed in this period on purchases a greduding acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by (Difference between boxes 3 and 4) Total value of sales and all other outputs excany VAT. Include your box 8 figure Total value of purchases and all other inputs any VAT. Include your box 9 figure	and other inputs 4 ryou 5 duding 6 s excluding 7	00
	VAT reclaimed in this period on purchases a greduding acquisitions from the EC) Net VAT to be paid to HMRC or reclaimed by (Difference between boxes 3 and 4) Total value of sales and all other outputs excany VAT. Include your box 8 figure Total value of purchases and all other inputs	and other inputs 4 you 5 duding 6 s excluding 7 led costs, 8 related costs, 9	

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Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

How do I fill in my VAT return?

nmary of how to fill in each box is shown below. Detailed mation on how to fill in this form is in Notice 700/1*2 FWing in your*

VAT return. This is available online at www.hmrc.gov.uk
If you need any further advice on filling in your return, please phone our
Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting "VAT followed by "VAT Returns and accounts" and "VAT Returns: how to complete and submit a return box by box."

Box 1

Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of business on the day your registration is cancelled unless the VAT on their value is under £1,000.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Box 3

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

nter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in

Box 7

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in

Box 8

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT, if you nter an amount in box 8 you must also include that amount in your box 6 entry

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further info please see section 4 of Notice 700/12 Filling in your VAT return if you use any of the following schemes:

- Flat Rate Scheme.
- Cash Accounting Scheme
 Annual Accounting Scheme
- · Margin Scheme for second-hand goods.
- or you:
 supply or receive goods under reverse charge
- accounting arrangements
 are in the Payments on Account (POA) regime

How do I correct errors made on previous returns?

correct errors in VAT returns for the precess 1 and 4 on the return for the period of di Net errors of £10,000 or less can be included in your return. Net errors between \$10,000 and \$50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that nt must be separately notific information see Notice 700/45 How to correct VAT errors and make adjustments or claims.

How do I pay?

Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting Paying HMRC followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date talls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment

- payment amount account name: HMRC VAT

- sort code: 08-32-00 account number: 11963155 your VAT registration number

2. At your bank

If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpaymentteam@hmrc.gsi.gov.uk Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable HM REVENUE & CUSTOMS ONLY.

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the Internet using the BillPay service. To make your payment you will need your dit or debit card details

- VAT registration number.
- If you pay by any of the above methods you may receive up to seven extra cale ndar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HIM REVENUE' & CUSTOMS ONLY followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'

Selling your business?

fling all or part of your business as a goi transfer of assets is not normally treated as a taxable supply and you must not charge VAT. For further information please see section 1.4 o Notice 700/11 Cancelling your registration.

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:

VAT Controller VAT Central Unit BX5 SAT

VAT193 Page 2

VAT193V05C120609.indd 2 13/8/09 14:05:30

Form No. 6

Regulation 5(1)

Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?- Distance Selling" which will help you to answer these questions.

Please write clearly in black lnk.

cn:s/s/spin/s/s

VAT 1A

OD 8429/1/N3 (11/92)

Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

 Enter the INAME of the PERSON MAKING DISTANCE SALES to the UK. Write in BLOCK LETTERS and leave a space between words
2. Enter the NAME of the UK TAX REPRESENTATIVE (see note 2)
3. Please give the ADDRESS of the TAX REPRESENTATIVE or the ADDRESS of the PERSON NAMED at box 1 if a tax representative has not been appointed
Phone No.
Postcode
4. Describe your main BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6)
Sole Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6)
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Giro Bank Account Number
or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please give details or Other Please give details 6. Enter your UK BANK DETAILS or YOUR TAX REPRESENTATIVE'S BANK DETAILS: (See Note 6) Bank Sort Code Account Number Girp Bank Account Number 7. Do you use a COMPUTER FOR ACCOUNTING? (See Note 7 and tick one box only) YES NO 8. Has the value of your DISTANCE SALES to customers in the UK exceeded the UK distance seiling threshold at any

 Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded the UK threshold? (see note 9)
Tick one box
NO Go to 10 EC Country
YES and the option was exercised in on
Please enter the date of your first taxable supply in the UK
10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?
NO Go to 12
YES Please enter the estimated date of your first taxable supply in the UK.
11. (See note 11 - this is VERY IMPORTANT)
I am REQUIRED TO BE REGISTERED from
But I would LIKE TO BE REGISTERED from this earlier date
12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?
NO TO
YES Please enter the estimated date of your first taxable supply in the UK
The date from which I wish to be registered is
13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months
£
14. Declaration
(Full name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick an e box
Proprietor Partner Director
Company Secretary Authorised Official Trustee (including tax representative)
GD:3423/2143(1):98]

Form No. 7

Document Generated: 2024-06-29

Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 5(1)

Application For VAT Registration

You should read the notes in the registration booklet "Should I be Registered for VAT?: Acquisitions" which will help you to answer these questions.

Please write clearly in black ink.

coladaya (1921 Do not detach

1. Enter your FULL NAME. Write in BLOCK LETTERS and leave a space between words
2. Enter your TRADING NAME if it is different from the name entered at 1
3. Enter the address of your PRINCIPAL PLACE OF BUSINESS
Phone No.
Postcode 1
Describe your main. BUSINESS ACTIVITY IN FULL please (See note 4)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only)
5. Who is the BUSINESS OWNED by ? (See Note 5 and tick ONE BOX only) Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
Sale Proprietor
Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2.
Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please enter details from Company Incorporation Certificate below. Number Date
Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please enter details from Company Incorporation Certificate below. Number Date Please give details
Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please enter details from Company Incorporation Certificate below. Number Date Please give details
Sale Proprietor or Partnership Please ensure you ALSO complete form VAT 2. or Limited Company Please enter details from Company Incorporation Certificate below. Number Date Or Other Please give details 6. Enter EITHER your BANK SORT CODE and ACCOUNT NUMBER or your GIROBANK ACCOUNT NUMBER

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Has the VALUE of your ACQUISITIONS from persons in other EC countries exceeded the registration limit at any time in the calendar year commencing 1st January 1993 or any subsequent calendar year?
Yes and I exceeded the threshold on
because the value of my acquisitions from 1st January amounted to 2 Go to 10
No because the value of my acquisitions from 1st January amounted to 2
If the answer is NO do you expect the value of ACQUISITIONS you will make in the next 30 days to exceed the registration limit?
Yes Go to 10 No Go to 11
10. If the answer to EITHER PART OF QUESTION 9 is YES, from what date MUST you be registered for VAT? (See note 10) - This is VERY IMPORTANT I am required to be registered from
But I would like to be registered from this earlier date Go to 12
11. Lam NOT HEQUIRED to be registered but I WISH to be registered from
12. Do you make taxable supplies in the UK?
YES Please enter the ESTIMATED VALUE OF TAXABLE SUPPLIES you have made in the last 12 months £
NO
Do you wish to request EXEMPTION from registration because all your acquisitions are ZERC-RATED?
Yes and my zero-rated acquisitions amount to £
No
14. Declaration
(Full Name in BLOCK LETTERS)
declare that all the entered details and information in any accompanying documents are correct and complete
Signature
Tick one box
Proprietor Partner Director
Company Secretary Authorised Official Trustee
CD \$48027V8(n169;

Form No. 7A

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Value Added Tax

VAT Registration Notification

This notification form must only be filled in if you have to register because you are making relevant supplies in the UK and you have no place of business here. Section 7 of VAT Notice 700/4 Registration for VAT: Non-established taxable persons gives more information about this and will help you to answer the questions on the form.

Please answer all questions. Write clearly in black ink and use CAPITAL LETTERS

Nam	е			
1.	Partnerships partners (pa	rtnerships must also com	ng name. If you do not have on Splete form VAT 2).	one, give the names of all company, club, association etc.
2.		a trading name?	Yes	No
	Please give	the trading name of the b	ousiness.	
Busi	ness addres	s		
3.	Please give	the address of your princ	ipal place of business.	
	Postcode		Phone number	
			Fax number	
Tax	representativ	/e		
4.		appointed a tax represent below.	tative to deal with your VAT m	natters in the UK please give
	Name			
	Address			
			Phone number	
	Postcode		Fax number	

IB(March 2000)

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Status
5. What is the structure/legal status of the business? (Please tick)
Sole proprietor Partnership
Corporate body (Please give your company incorporation details)
Certificate number Date
Unincorporated body Please give details
Business activities
6. What does your business do or intend to do? Tell us about your current or intended business activities.
Bank details
7. Please give your UK bank details or your tax representative's bank details.
Sort code Account number
or
Girobank account number
No bank account (please tick)
Computer accounts
B. Is your accounting system computerised?
Yes (Give details below) No
Computer type
Software Version
Relevant supplies
9. Have you made any relevant supplies yet? (Please tick one box)
Yes, I made my first relevant supply on
No, but I expect to make my first relevant supply on
VAT1C IB(March 2000)

10.	When did you first have reasonable grounds to believe that you were going to make relevant supplies?
	Date
11.	What value of relevant supplies do you expect to make in the next 12 months?
	£
40	
12.	Do you make any other taxable supplies in the UK?
	Yes No
	If, "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you
	expect to make in the UK in the next 12 months.
Tran	sfer of assets
13.	Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?
	Yes No
	If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteeneth Directive refund schemes.
Exer	mption
14.	Do you want exemption from registration because your relevant supplies are wholly zero-rated?
	Yes No
	If "Yes", give the expected value of your zero-rated supplies in the next 12 months.
	Zero-rated relevant supplies
Othe	er VAT registrations
15.	Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?
	Yes No
	If "Yes", give the names and VAT registration numbers of these businesses. (Continue on a separate sheet, if necessary)
(

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Declaration				
	n given on this form	and conta	ined in any acco	ompanying document is true and
Signature			Date	
Full name				
What is your position in the busin	ess? (Please tick)			
Proprietor	Partner		Director	
Company Secretary	Trustee		Other	
			If "Other"	, give details
Checklist				
 Have you answered every of Have you signed the form? Partnership? Remember to Appointing a tax representa 	complete Form VAT		Form VAT1TR	
What to do next When you have completed and si Notice 700/4 Registration for VAT form please contact the Registrat	Non-established ta			
Usually we will register you and g form, provided you have given all			nber within 15 w	orking days of receiving your
For office use				
Local office code		7 [D M	Y Stagger Status
and registration number				
Name			Trade classification	Taxable turnover
Trade name			1 1 1 1	
Oversize name Comp. Group				
Rept. Vol address user Div	Intg. Overseas Intg. EC	Valu	ue of Sales to EC	Value of Purchases from EC
Registration Obligatory/Vo	untary Exemptio	7	Intending	Transfer of Regn No
Approved - Initial/date				
Refused - Initial/date				

Form No. 8

VAT1C

Form issued - Initial/date VAT9/ other

IB(March 2000)

Letter

Approval letter

VAT8

Appointment of Tax Representative You should read the notes in the registration booklet "Should I be registrated for VAT? - Distance Selfing I which will help you to answer these questions.	4. Declaration We,		bns	
Please write clearly in black link. Who is the business cwingd by? Please give the persons tu I name and	ONIAG to smar in PRINC	Ţū	(85	
address of the principal place of business.	(Full name of TAX REPRESENTATIV declare that all the entered details and is an energenese or correct and complete	(Fuil name of TAX REPRESENTATIVE in BLOCK (ETTERS) lare that all the entered details and information in any accounted and complete	ğ	
	Signature of Principal . Tick one box		Signature of Principal	
Phone No. Prease give the VAT Registration number in EC country of origin	Proprietor .	Partner	Director	
Please give the UK VAT Registration number (if any)	Company Secretary	Authorised Official	Trustae	
2. Enter the full name and address of the UK Tax Representative	Signature of Tax Representative		Date	
	Tick one box Proprietor	Partner	D rector	
Phone No. Phone No. Postcode 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Compary Sepretary	Authorised Official	Trustee	
registration number (if any) Date of appointment VAT Registration number	CD Syparty (1986)			Regulation 10

Form No. 9

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 191(1)

VAT 65A

ab Amerika	ls if	ns your test application? If not, please glue arance No.
	ш	
H M Customs and Excise	Γ.	HM Customs and Excise VAT Overseas Repayments 8th/13th Directive Custom House APPLICATION by a business person not established in the Community for
authority to which the		PO Box 34 REFUND OF
application		LONDONDERRY BT49 7AE VALUE ADDED TAX Northern Instant
is addressed	<u>_</u>	Northern Ireland before filling in)
	l	House number and street name
	1	Place, country and post code
	2	Nature of applicant a business
	3	Particulars of the Official Authority and teactualness Registration No. In the country in which the applicant is established or has his her domicile or normal place of realizance
	4	Periodi lo which the application refers Month Year Month Year
	6	Total arrount of refund requested (in Hyures)
	6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7
(*) Insert x in the		Method of sethement requested (*) Bank apopunk Postal account
appropriate box		Account number of financial body Account number of financial body
	7	Name and address of the financial body.
	l	
	H	
	B	No, of documents endosed
	l	The applicant hereby declares (a) that the goods or services specified overteat were used for the following business activities in the United Kingdom
	ļ	to send full formand it formand i tilled formandel annon annonen menerolana annonen annonen annonen annonen an
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in
		in o supply of goods or services
(*) Insert x in the		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied
appropriale box		(*) only in the provision of certain exempted transport services ancillary thereto
		(c) that the particulars given in this application are true
		The applicant undertakes to pay back any monles wrongfully obtained
		At (Pisce) (Date) (Signature)
		NOTE: Box 10 everleaf MUST be completed
VAT 65A	o	D 007457482011\$4) Page 1.

10 Statement Itemising VAT amounts relating to the period covered by this application

17 Estimation sheet, headed with your business registration number, endoased "Box 10" and attach it fimily to the application form.

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or Import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
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			**-1		
			C/F		

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- Refunds of tax incurred may only be claimed subject to the rules of the United Kingdom. Brief details of supplies on which tax cannot be rectained are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies also will not be refunded.

 (a) supplies of goods which have been or are about to be exported; and supplies to travel agents which are for the direct benefit of travelors. Under this scheme the term "travel agent "includes rour appraished any person who purchases or re-supplies services to travellers."

Number	Nature of goods or services	Name, VAT Registration Nc. (d known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of law refund applied for	FOR OFFICIAL USE ONLY
			-	TOTAL B/F	
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		<u> </u>			
		Pa	,e3 TOTAL	•	

CD 00745/NB(01/84)

Form No. 10

Regulation 191(1)(b)



Certificate of Status of Business Person

The undersigned(Name ar	nd address of official authority)
certifies that	ame of business person)
	(Nature of scrivity)
(Add)	ress of the Establishment)
is a registered business person in	(Name of country)
*his registration number being	
Date	
	Signature
Office date starep	
	(Name and grade)
*If the applicant does not have a re state the reason for this.	gistration number, the official authority should
VAT 66A CD 9298/NS(07/92)	F 86091)

[F6Form No. 11A: VAT refunds for DIY housebuilders - Claim form for new houses]

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 201(a)



VAT refunds for DIY housebuilders Claim form for new houses

4:	•	Official use only Claim reference number
im form. The information you give a	t part B will show us whetl	o construct your new house, answer the questions on this her you are eligible to claim back the VAT. Refer to the notes a question, phone the Helpline on 0845 010 9000 .
A Personal details Answer all the questions in this panswer blank we may reject you Your full name, including your title if a charity, name of charity for who been constructed	r claim Mr, Mrs, Miss, etc.	B Are you eligible to claim? Refer to the guidance notes 9 Is the property that you have built a new build? By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building No Yes
2 If more than one claimant, title an other claimant(s)	d full name of	No Yes If you have answered No to questions 9 and 10 you will not be eligible to claim
Your daytime contact phone numb	ers	Has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes
4 Your address Postcode		If Yes, you are not eligible to claim Has Planning Permission been granted for your new builte To obtain a WAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission
Is this the building you are claimin	g for?	No Yes
5 Your National Insurance number		permission) prevent the separate disposal, or separate us of the new building from any other pre-existing building? No Yes
Certified date of completion for the if you do not have a completion ce	하다 하다 하다 하다 (2011년) 1일 시민 시민 시민 시민 시민 시민 시민	14 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control?
7 Date you occupied the building	DD MM YYYY	No Yes If No, give details about what you will be providing instea
If you or anyone connected with the interest or association with a VAT renter the VAT registration number	egistered business,	

	Claimant: enter your full name here		
	ave you got your approved plans from your ocal Authority?	18	C Details of the property that has been constructed Type of building
	re you intending to live in the property you are aiming for?		For example, a house, bungalow, apartment/flat, etc. Is the building detached, semi-detached, terraced?
	Yes No, provide the address of the new build and explain by you have carried out the work		is the bulluling decached, semi-decached, terraced?
			Number of storeys Number of reception rooms
			Number of bedrooms Number of bathrooms/en-suites
			Number of kitchen/utility rooms
			If there are other rooms not described above, tell us how many there are and describe their purpose below
N If	Yes, give details about the other building(s) and	19	How many garages do you have (or intend to have)? Number of integral
•	oplain why	20	Number of detached
			No Yes If No, explain what you will be doing with them
			- The control was job will be duling with them
Continu	us to complete the cost of this claim form only if		
have an and are	e to complete the rest of this claim form only if you swered questions 9 to 17, have checked the notes sure that you qualify for a VAT refund using eme.		

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Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

			Claimant: enter your full nar	ne here
where the ' Remember, y	iming back VAT in the original invoices. st explain why.			
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid

where the	/AT amounts are sl	to you for which you will be cl nown separately on the invoice	Continued	
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	
			D Total	

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where VAT Remember, y The invoices s	ils of the goods supplied to you for which you will be claiming back VAT at the standard rate be VAT amounts are not shown separately on the invoice mber, you can only claim for building materials and you must send in the original invoices. Noices should be in your name. If they are not in your name, you must explain why. If they advice about how to complete this part, refer to the notes.			ndard rate
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
		Total paid		

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E Details of the where VAT	ne goods supplied amounts are not sl	to you for which you will be cl nown separately on the invoice	aiming back VAT at the standa Continued	ard rate
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		Total pa	id	

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

			Claimant: enter your full name here
21	F Sending in your claim Summary, checklist and declaration Summary To check what is needed here, refer to the notes		If any of the invoices have not been made out in your name, explain why in the box provided below
	Total amount of VAT claimed from part D		
	£		
	Total amount of VAT claimed from part E	24	Do you give your authority for us to discuss your clain with your agent or accountant?
	£		
	Total amount of VAT to claim back from parts D + E		No Yes If Yes, give details of your agent or accountant here
	£		in tex give details or your agent or accountaint never
22	Bank account details Give us details of the account into which you would prefer us to send your VAT refund		
	Full name(s) of account holder(s)		
		25	Declaration
	Sort code	1010	If you give incomplete or inaccurate information in
			this claim, we may charge you a financial penalty or prosecute you.
	Account number		I declare that:
	Must be at least 8 digits. Lead with zeros if less		 I am only reclaiming VAT which was correctly charge to me and which I paid on goods I bought or imported from a VAT registered supplier
			+ all the details and information on this form and any
23	Checklist Make sure you send all documents as requested to help		accompanying documents are correct I have read the attached guidance notes.
	us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.		VAT registered persons
	Have you enclosed the following documents?		I confirm no other claim has been or will be made for
	Salisharaha Sambaha Na Mari		these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have no
	Full Planning Permission No Yes Or		and will not claim this VAT through my VAT return.
	Outline Planning Permission and		Charity builders
	Approval of Reserved Matters No Yes		The building being claimed for is to be used solely for the purpose of the charity named in question 1 of this
	And		claim form.
	Completion Certificate or		Signature(s)
	other acceptable evidence No Yes		
	A full set of building plans No Yes		
	Original invoices filed in the same		
	order as listed on the schedules No Yes		
			Date DD MM YYYY

[F6Form No. 11B: VAT refunds for DIY housebuilders - Claim form for conversions]

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)



VAT refunds for DIY housebuilders Claim form for conversions

im		I services used for your conversion, answer the questions on this ther you are eligible to claim back the WAT. Refer to the notes wer a question, phone the Helpline on 0845 010 9000 .
1	A Personal details Answer all the questions in this part. If you leave any answer blank we may reject your claim Your full name, including your title Mr, Mrs, Miss, etc.	B Are you eligible to claim? Refer to the guidance notes 9 Have you converted a non-residential building? By conversion we mean converting a non-residential building into a dwelling No Yes
2	If more than one claimant, title and full name of other claimant(s)	Have you carried out works to a building that has previously been lived in?
3	Your daytime contact phone numbers	11 Have you got evidence that the building has been empt for 10 years or more before works started? No Yes If No, you are not eligible to claim
4	Your address	12 Are you 'fitting out or finishing' a converted non-residential building? No Yes
	Postcode Is this the building you are claiming for?	13 Has work been done on a completed dwelling purchase from a developer, builder or private vendor? No Yes Has you are not eligible to claim
	No Ves Your National Insurance number Certified date of completion for the building If you do not have a completion certificate leave blank	Has Planning Permission been granted for your conversion/renovation/alteration works? To obtain a WAT refund you must provide evidence that the works are lawful and send to us a copy of the Planning Permission No Yes If No, explain the reason why below
7	Date you occupied the building DD MM YYYY DD MM YYYY	The company of the control of the co
8	If you or anyone connected with this claim have an interest or association with a VAT registered business, enter the VAT registration number(s) below:	

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Do the terms of your Planning Permission (or similar permission) prevent the separate disposal, or separate use, of the converted property from any other		C Details of the property that has been converted
pre-existing building? No Yes	20	What was the building before you started your works
Has a Building Regulation Completion Certificate been granted by the local authority or an approved inspector registered with the local authority		Type of building For example, barn conversion, house, apartment/flat,
building control?		Is the building detached, semi-detached, terraced?
If No, refer to notes and give details about what you will be providing instead		Number of storeys
		Number of reception rooms Number of bedrooms
		Number of bathrooms/en-suites
Have you got your approved plans from your Local Authority?		Number of kitchen/utility rooms If there are other rooms not described above, tell us h many there are and describe their purpose below
No Yes		many there are and describe their purpose below
Are you intending to live in the property you are claiming for?		
If No, provide the address of the conversion and explain why you have carried out the works		
	21	How many garages do you have (or intend to have)?
		Number of integral Number of detached
Are you claiming for any other building(s)?	22	Will you be occupying it/them with the property you are converting?
If Yes, give details about the other building(s) and explain why		No Yes If No, explain what you will be doing with them
nue to complete the rest of this claim form only if you		

Document Generated: 2024-06-29

where the N Remember, you If they are no	Claimant: enter your full name here the goods and services for which you will be claiming back VAT VAT amounts are shown separately on the invoice ou must send in the original invoices. The invoices should be in your name. It in your name, you must explain why. Note about how to complete this part, refer to the notes.				
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid	
				-	

Details of the goods and services supplied to you for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice Continued						
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid		
arrotec from the			Balance brought forward			

E Details of the goods and services for which you will be claiming back VAT at the standard rate where VAT amounts are not shown separately on the invoice Remember, you must send in the original invoices. The invoices should be in your name. If they are not in your name, you must explain why. For further advice about how to complete this part, refer to the notes.				
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
		Total paid		

E Details of to standard ra	he goods and servi te where VAT amo	ces supplied to you for which y unts are not shown separately	you will be claiming back VAT on the invoice <i>Continued</i>	at the
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
		w t	-14	
		Total pa	aid	

		ces for which you will be claimin				
Remember, ye If they are no	ou must send in the or t in your name, you m	Famounts are not shown separat iginal invoices. The invoices should be in ust explain why. nplete this part, refer to the notes.	ely on the invoice nyour name.			
Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid		
		Total paid				
		F Total VAT	calculated see notes			

Reference/	Date of invoice	AT amounts are not shown sep Description of invoice item	Supplier's name	Total paid
invoice number			Balance brought forward	
			balance brought roward	

			Claimant: enter your full name here
	G Sending in your claim Summary, checklist and declaration		any of the invoices have not been made out in your ame, explain why in the box below
23	Summary To check what is needed here, refer to the notes		
	Total amount of VAT claimed from part D		
	£		
	Total amount of VAT claimed from part E		
	E		
	Total amount of VAT claimed from part F	26 Do	you give your authority for us to discuss your claim
	£ ·	wi	ith your agent or accountant?
		No	yes
	Total amount of VAT to claim back from parts D + E + F		Yes, give details of your agent or accountant here
	£		
24	Bank account details Give us details of the account into which you would		
	prefer us to send your VAT refund		
	Full name(s) of account holder(s)		
	Sort code	27 De	eclaration
	antione	lif y	you give incomplete or inaccurate information in
			is claim, we may charge you a financial penalty or
	Account number	200000000000000000000000000000000000000	osecute you.
	Must be at least 8 digits. Lead with zeros if less		leclare that: I am only reclaiming VAT which was correctly charge:
			to me and which I paid on goods/services I bought o
36	Checklist		imported from a VAT registered supplier all the details and information on this form and any
	Make sure you send all documents as requested to help us		accompanying documents are correct
	deal with your claim quickly. If you do not provide	•	I have read the attached guidance notes.
	us with the correct documents we may reject your claim.	VA	AT registered persons
	Have you enclosed the following documents? Evidence that the building has		onfirm no other claim has been or will be made for
	been empty for 10 years or more		ese supplies and where the purchase of goods has sen invoiced to my VAT registered business, I have no
	before you started your works No Yes		d will not claim this WAT through my WAT return.
	Full Planning Permission No Yes	Sig	gnature(s)
	Outline Planning Permission and		
	Approval of Reserved Matters No Yes		
	Note: both documents are needed		
	And		
	Completion Certificate or		
	other acceptable evidence No Yes	Da	ate DD MM YYYY
	\$0.000 0 10 10 10 00 00 00 00 00 00 00 00 0		
	A full set of building plans No Yes		

[F7Form No. 12: Value Added Tax EC Sales List]

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 21, 22, 23



Value Added Tax EC Sales List

If blank	please enter your name and address here	Please enter the following details. If you don't, we won't be ab to use the information you give on the rest of this form.					
ar Doubling	presse error your risine and address riefe	VAT Registration Number					
		Branch/subsid	liary identifie	r Period	referen	ce MMYY	
				III.			
		To avoid a per	valeur alabes i	essles euros	this for	un sasahas UK	up.c
		within 14 day				ni reacies nii	ARCL
88888888				::::::::::::::::::::::::::::::::::::::		1000000000	5555
er the dates he format	Period for goods from		to				
MMYYYY	Period for services from		to				
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VAT101MAN PAGE 1 HMRC 10/09

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Before you start

Monthly Sales Lists

If you supply goods and services and are required to file your EC Sales List for goods monthly:

- you may report goods only in months 1 and 2 and report goods for the month and services for the whole quarter in month 3, or
- · you can report goods and services each month.

Simplified annual EC Sales List (ESL) for supplies of goods

If HM Revenue & Customs has given you approval to submit a simplified annual ESL because you have low levels of supplies of goods to other EC countries, you are not required to enter the actual value of supplies.

Instead, enter a nominal total value of £1. Then follow the rest of the guidance about the VAT Registration Number and the indicator box.

How to fill in this form

- Write inside the boxes. Use black ink and capital letters.
- If you make a mistake, please cross it out and write the correct information below it.
- Leave blank any boxes that don't apply to you please don't strike through them. Do not write 'none'.
- . Only include your sales for the period(s) shown on page 1.
- · Enter each type of sale on a separate line.

Country code

Enter your customer's country code. This is made up of two letters. It can only be one of the codes shown below.

Austria	AT	Germany	DE	Netherlands	NI.
Belgium	BE	Greece	EL	Poland	PL
Bulgaria	BG	Hungary	HU	Portugal	PT
Cyprus	CY	Ireland	IE	Romania	RC
Czech Republic	CZ	Italy	IT	Slovak Republic	SK
Denmark	DK	Latvia	LV	Slovenia	SI
Estonia	EE	Lithuania	LT	Spain	ES
Finland	FI	Luxembourg	LU	Sweden	SE
France	FR	Malta	MT		

Customer's VAT Registration Number

Enter your customer's VAT Registration Number starting from the left hand side.

Please do not include the country code in this column, or any spaces, dashes or commas. If you need to, refer to Notice 725 The Single Market to check how VAT numbers for each of the EC countries are formatted.

One of the conditions for zero-rating supplies of goods and services to other EC countries is that you must provide a valid VAT Registration Number for each of your customers.

You can check that a number is valid on the Europa website.
Go to www.ec.europa.eu/taxation_customs/vies

Total value of supplies and the indicator box

In all cases, enter the total, rounded down to the nearest pound sterling. Enter each amount starting from the right hand side. We have already added the 'zero' pence and decimal point for you. Please do not add commas.

If you have a minus figure to enter because the value of credit notes is greater than the total value of supplies, enter a minus sign in a white box **before** each value.

Please note that you may need up to three lines for each customer. This is because the total value of each type of sale needs to be entered. For example, if you have supplied goods direct and as a triangulated sale and have supplied a service, you must complete three lines for that customer. Further guidance is given below.

 If you supplied goods, enter the value (including related costs) of all the goods supplied to that customer (deducting credit notes where appropriate). Leave the indicator column blank.

Related costs includes services which form part of the goods, such as freight and insurance charges.

- If you were an intermediate supplier in a triangulated sale, enter the total value of the supplies to each customer on a separate line from any other supplies made to that customer.
 Enter 2 in the indicator column.
- If you supplied services which were subject to the reverse charge in the customer's member state, enter the total value of these supplies on a separate line. Enter 3 in the indicator column.

Other forms you may need

If you need more space please do not add lines to this form. Please use the form VAT101A Continuation sheet.

If you need to correct any data supplied in a previous period or supply previously omitted data, please do so on form VAT101B Correction to EC Sales List.

To obtain any of these forms, please go to www.hmrc.gov.uk select Find a Form and enter the form number (for example, VATIO1A or VATIO1B). Or phone the Helpline on 0845 010 9000 and ask for copies.

What to do next

When you have completed and signed this form please send it in the addressed envelope to:

HM Revenue & Customs

Comben House

Farriers Way Liverpool

L75 1AY

To avoid a penalty, please make sure this form reaches us on time.

• Need help?

If you need further guidance on EC Sales Lists please refer to Notice 725 The Single Market which is available online. Go to www.hmrc.gov.uk or phone the Helpline on 0845 010 9000 Monday to Friday, 8am to 8pm.

VAT101MAN

PAGE 2

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Regulation 22(6), 23



New Means of Transport

for removal from the UK to another Member State of the European Community See notes overleaf before completing - Write in BLOCK LETTERS only

and Inches	
For the purchaser to complete	For the Supplier to complete
	Full Name and Address
Surname (Mr./Mrs./Miss)	
Forename(s)	
Full Address in the UK	
	Tetephone
	Vat Registration No. GB
Telephone	Details of the New Means of Transport
Permanent/Temporary (Delete as applicable)	
Full address in Member State of Destination	Motorised Ship Aircraft (Tick as applicable)
	Make
	Model
Talephone	Colour
Permanent/Temporary (Delete as applicable)	Registration No.
Are you: a UK Resident? an overseas visitor?	Engine No.
	Chassis/Hull/Alrivame No.
(Tick one box)	Invoice No. and date
Are you a serving member YES/NO	Date of Supply
of HM Forces?	Purchase Price
Member State of destination of the New Means of Transport in which VAT will be paid	VAT not paid at time of supply
I Declare that:	 Declare That:
 I have read notice 728 and the notes overleaf; I Intend to remove the New Means of Transport described 	the New Means of Transport described above complies
above from the UK to the Member State of destination within 2 months of the date of supply;	with the definition given in notice 725 about VAT and the Single Market
• I intend to notify the fiscal authority in that Member State and pay any tax due;	the information given above is correct
I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become direct.	Signature Date Status: Proprietor/Partner/Director/Company Secretary/Authorised Person
will become due; The information I have given above is correct.	Objete as applicable)
Signature	
Date	
VAT 411 (Customs Copy) Page 1 Pour (44)	9 1905i

Regulation 204(c)



Value Added Tax Flat Rate Scheme for Agriculture Application for Certification

and Excess	
Notes to help you complete this form are on the reverse. Please read them control of the second seco	arefully
Please enter the ADDRESS of your BUSINESS. (See note 2)	
Postcadie Tel No.	
Please describe your BUSINESS INCLUDING NON-FARMING ACTIVITIES.	(See note 3)
Please enter the ESTIMATED VALUE of AGRICULTURAL SUPPLIES you expect to make in the next 12 months. (see note 4)	
5. Please enter the ESTIMATED VALUE of SUPPLIES OF OTHER GOODS an SERVICES which you expect to make in the next 12 months. (See note 5)	d
Please enter the DATE from which you wish your CERTIFICATE TO BE EFFECTIVE. (See note 6)	
7. Please enter your VAT REGISTRATION NUMBER. Write "NONE" if you are not registered for VAT. (See note 7)	
8. You must complete the following declaration: Instrument acceptable to the information entered on this form is true and complete. I apply for cancellation of the VAT registration shown at box 7 above.	D
Partner Company Auth Secretary Offic	tee oorlsed
Initials and Date All'd LVO TC Ref'd EDC VAT 98	Abbreviated name

VAT 65

Status: Point in time view as at 22/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

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	<u>-</u> -	Forenames and surname or hame of firm of applicant								
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	4	Period to which the application refers				1	Jagané h Latgané h	Yea-	Mennin Ti	Year
	5	Total amount of reford requested (in liguree)			8					
	6	The applicant requests the refund of the amount shown in heading Bir	the plant	er deseni	bers in head r	7 pr		- — 、		
in the	Ì	Method of settlement requested (*)	Bank abburit		1 44	Postal account		 		
appropriate box	7	Account number Account in the name of the financial body.	11		. I. I. I	1, 1 _1, _1, _4, J _2,	1 1			
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		At				(Signa	 lure)			
		Раде I.							/	

POD (May 1995)

$\fbox{10}$ Statement item(sing VAT amounts relating to the period covered by this application

- Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice sic, submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.
- You are reminded that when tax is incurred by faxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status carbicate must also contain the names of those group members who incurred the tax.

Number	Nature of goods or services	Name, VAT Registration No. (If known) and address of supplier of goods or services	Oate and number of invoice or import document	Arrount of tax retund applied for	FOR OFFICIAL USE ONLY
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VAT 55 1R (0695) Page 2.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- Figure 5 to the incurred may only be claimed aubject to the rules of each state. Brief data is of supplies in each mamber state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies wit not be refunded by any member state:
 - (a) supplies of goods which have been or are about to be exported; and
 - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of geods of services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of involce or import document	Amount of tax refus¢ applied for	FOR OFFICIA USE ONLY
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Regulation 178(1)(b)(i)



Certificate of Status of Taxable Person

he undersigned	
	/Name of level YAT office)
	(Name of local VAT office)
Name of taxable person	-
Address	
	.,
Nature of activity	
a taxable person for the purpo	sees of Value Added Tax, whose Registration number is
ate	-
Office stamp	
	Signature
	(Name and grade)
	(wante and Grade)
AT 66 CD 1017/NR/07/90)	F.50371

 $\mathsf{I}^{\mathsf{F8}}\mathsf{Form}\,\mathsf{No.}\,17\mathsf{CERTIFICATE}\,\mathsf{REQUIRED}\,\mathsf{TO}\,\mathsf{SECURE}\,\mathsf{RELIEF}\,\mathsf{FROM}\,\mathsf{VAT}\,\mathsf{ON}\,\mathsf{PURCHASED}\,\mathsf{OR}\,\mathsf{ACQUIRED}\,\mathsf{GOODS}\,\mathsf{INTENDED}\,\mathsf{TO}\,\mathsf{BE}\,\mathsf{PLACED}\,\mathsf{IN}\,\mathsf{A}\,\mathsf{FISCAL}\,\mathsf{WAREHOUSING}\,\mathsf{REGIME}$

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

Information to be indicated:

I	(full name)
	(status in company)
of	(name and address of company)

declare that (name of company) intends to enter to the fiscal warehousing regime at the fiscal warehouse shown below on (date), or within... days commencing today, the goods indicated below:

- name and address of fiscal warehouse
- authorisation number of the fiscal warehousekeeper
- description of goods
- quantity of goods

I certify that the supply of goods/acquisition is eligible to be relieved from VAT under the following provisions of the Value Added Tax Act 1994 [delete as appropriate]:

sections 18B(2)(d)/18B(3) (purchases) or sections 18B(1)(d)/18B(3) (acquisitions).

(signature)

(date)

NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about the eligiblity of the goods or about the fiscal warehouse to which they are being sent you should consult the local Customs and Excise office before preparing the certificate. A copy of the certificate should be filed with the supplier's invoice and a copy of the delivery note.

Textual Amendments

F8 Sch. 1 Forms 17, 18 Form added (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 15, **Sch. 1**

Form No. 18CERTIFICATE REQUIRED TO SECURE ZERO-RATING OF SERVICES (OTHER THAN THE SUPPLY OF WAREHOUSING) PERFORMED IN A FISCAL OR OTHER WAREHOUSE

Information to be indicated:

I	(full name)	
	(status in company)	
of	(name and address of company)	

declare that the goods shown below are subject to a fiscal or other warehousing regime at the place indicated below:

- description of goods
- quantity of goods
- warehouse stock number
- name and address of fiscal or other warehouse
- authorisation number of the relevant warehousekeeper/warehouse

and that the following services are to be performed on the goods in the fiscal or other warehouse: I certify that the supply of services is eligible to be zero-rated for VAT purposes under section 18C(1)

of the Value Added Tax Act 1994.

(signature)

(date)

NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about a supply being entitled to zero-rating you should consult the local Customs and Excise office before signing and giving the certificate. A copy of the certificate should be filed with the supplier's invoice which should refer to section 18C(1) of the Value Added Tax Act 1994 to be elgible for zero-rating.

Textual Amendments

F8 Sch. 1 Forms 17, 18 Form added (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 15, Sch. 1

[F9SCHEDULE 1A

Regulation 145F

Textual Amendments

F9 Sch. 1A inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 16, Sch. 2

The fiscal warehousing record which is referred to in paragraph (3) of regulation 145F shall have the features and comply with the requirements set out below.

- 1. Goods in and out of a fiscal warehouse and its regime
 - (a) It shall accurately identify any eligible goods which enter or exit the fiscal warehouse, their nature and quantity, and the time and date when they so enter or exit.
 - (b) It shall accurately identify any goods which are not eligible goods and which enter or exit the fiscal warehouse for storage (other than goods which enter for purposes wholly incidental to such storage), their nature and quantity, and time and date when they so enter or exit.
 - (c) It shall accurately identify all eligible goods which are allocated to or removed from the fiscal warehousing regime associated with the relevant fiscal warehousekeeper, the time and date when the allocation or removal takes place, and the location of the eligible goods while they are allocated to the relevant regime.
 - (d) It shall accurately identify as "transferred goods" all eligible goods which are transferred directly from the fiscal warehousing regime to another fiscal warehousing regime, the time and date when the transfer starts, and the address of the fiscal warehouse to which the goods in question are transferred.
 - (e) It shall accurately identify as "transferred goods" all eligible goods which are transferred directly from the fiscal warehousing regime to corresponding arrangements in another member State under regulation 145H(2)(b), the date and time when the transfer starts, and the address of the place in the other member State to which the goods in question are transferred.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

(f) It shall accurately identify as "transferred goods (by reason of export)" all eligible goods which are directly exported from the fiscal warehousing regime to a place outside the member States under regulation 145H(2)(c), the date and time when the movement of the goods which is directly associated with the export starts, and the address of the place outside the member States to which the goods in question are consigned.

2. Specified services performed in a fiscal warehouse

It shall accurately identify the nature of any services which are performed on or in relation to eligible goods while those goods are allocated to the relevant fiscal warehousing regime, the date when the services are performed, the particular eligible goods on or in relation to which they are performed, and the name, address and registration number (if any) of the supplier of those services.

3. Documents relating to transfers and specified services

- (a) It shall include the written undertaking from the other fiscal warehousekeeper relating to a transfer made within the United Kingdom referred to in regulation 145G(2), the certificate from the other fiscal warehousekeeper confirming a transfer made within the United Kingdom referred to in regulation 145G(3)(c), and it shall relate them to the relevant transfer.
- (b) It shall include the copy of the certificate relating to a transfer received by the relevant fiscal warehousekeeper from another fiscal warehousing regime within the United Kingdom referred to in regulation 145G(3)(d) and it shall relate that copy to the relevant allocation to his relevant fiscal warehousing regime.
- (c) It shall include the document relating to the completion of a transfer to corresponding arrangements in another member State referred to in regulation 145H(4)(b) and it shall relate that document to the relevant transfer.
- (d) It shall include the document relating to the completion of an export to a place outside the member States referred to in regulation 145H(4)(c) and it shall relate that document to the export in question.

4. Procedures where transfers are not completed

- (a) It shall be adjusted to show a removal (and not a transfer) where the certificate of transfer within the United Kingdom referred to in regulation 145G(3)(c) is not received in time from the other fiscal warehousekeeper.
- (b) It shall be adjusted to show a removal (and not a transfer) where the document referred to in articles 145H(4)(b) or 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in another member State, or which have been exported to a place outside the member States, is not received in time.
- (c) It shall evidence any notification made under regulation 145H(3)(c) to the person on whose instructions the goods were allowed to leave the fiscal warehouse.

5. Removals from a fiscal warehousing regime

- (a) It shall identify the name and address of any person who at any time removes or causes the removal of any goods from the fiscal warehousing regime and that person's registration number if he is registered under the Act.
- (b) It shall include a copy of the removal document issued by the Commissioners under regulation 145J(1) and shall relate it to the relevant removal.

6. Miscellaneous

(a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.

(b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

SCHEDULE 2

Regulation 3(1)

REVOCATIONS

Commencement Information

I2 Sch. 2 in force at 20.10.1995, see reg. 1

Statutory instrument number	Title of Regulations
SI 1972/1148	The Value Added Tax (Supplies by Retailers) Regulations 1972
SI 1973/293	The Value Added Tax (Trading Stamps) Regulations 1973
SI 1975/274	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1975
SI 1979/224	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1979
SI 1980/1537	The Value Added Tax (Repayment to Community Traders) Regulations 1980
SI 1985/886	The Value Added Tax (General) Regulations 1985
SI 1985/1650	The Value Added Tax (General) (Amendment) Regulations 1985
SI 1986/71	The Value Added Tax (General) (Amendment) Regulations 1986
SI 1986/305	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1986
SI 1986/335	The Value Added Tax (Bad Debt Relief) Regulations 1986
SI 1987/150	The Value Added Tax (General) (Amendment) Regulations 1987
SI 1987/510	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1987
SI 1987/1427	The Value Added Tax (Cash Accounting) Regulations 1987
SI 1987/1712	The Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1987

Statutory instrument number	Title of Regulations
SI 1987/1916	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1987
SI 1987/2015	The Value Added Tax (Repayments to Third Country Traders) Regulations 1987
SI 1988/886	The Value Added Tax (Annual Accounting) Regulations 1988
SI 1988/1343	The Value Added Tax (Repayment Supplement) Regulations 1988
SI 1988/2083	The Value Added Tax (General) (Amendment) Regulations 1988
SI 1988/2108	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1988
SI 1988/2217	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1988
SI 1989/1132	The Value Added Tax (General) (Amendment) Regulations 1989
SI 1989/1302	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1989
SI 1989/2248	The Value Added Tax (Accounting and Records) Regulations 1989
SI 1989/2255	The Value Added Tax (Bad Debt Relief) (Amendment) Regulations 1989
SI 1989/2256	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1989
SI 1989/2259	The Value Added Tax ("Do-It-Yourself" Builders) (Refund of Tax) Regulations 1989
SI 1989/2355	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1989
SI 1990/420	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1990
SI 1990/1943	The Value Added Tax (Cash Accounting) (Amendment) (No. 2) Regulations 1990
SI 1991/371	The Value Added Tax (Refunds for Bad Debts) Regulations 1991
SI 1991/691	The Value Added Tax (General) (Amendment) Regulations 1991
SI 1991/1332	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1991
SI 1991/1532	The Value Added Tax (Annual Accounting) (Amendment) Regulations 1991

Statutory instrument number	Title of Regulations
SI 1992/644	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1992
SI 1992/645	The Value Added Tax (General) (Amendment) Regulations 1992
SI 1992/1844	The Value Added Tax (Payments on Account) (No. 2) Regulations 1992
SI 1992/3096	The Value Added Tax (EC Sales Statements) Regulations 1992
SI 1992/3097	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1992
SI 1992/3099	The Value Added Tax (Valuation of Acquisitions) Regulations 1992
SI 1992/3100	The Value Added Tax (Refunds in relation to New Means of Transport) Regulations 1992
SI 1992/3101	The Value Added Tax (Removal of Goods) (Accounting) Regulations 1992
SI 1992/3102	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1992
SI 1992/3103	The Value Added Tax (Flat-rate Scheme for Farmers) Regulations 1992
SI 1993/119	The Value Added Tax (General) (Amendment) Regulations 1993
SI 1993/761	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1993
SI 1993/762	The Value Added Tax (Cash Accounting) (Amendment) Regulations 1993
SI 1993/764	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1993
SI 1993/856	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1993
SI 1993/1222	The Value Added Tax (Repayment to Third Country Traders) (Amendment) Regulations 1993
SI 1993/1223	The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1993
SI 1993/1224	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1993
SI 1993/1639	The Value Added Tax (General) (Amendment) (No. 5) Regulations 1993
SI 1993/1941	The Value Added Tax (General) (Amendment) (No. 6) Regulations 1993

Statutory instrument number	Title of Regulations
SI 1993/3027	The Value Added Tax (General) (Amendment) (No. 7) Regulations 1993
SI 1993/3028	The Value Added Tax (Cash Accounting) (Amendment) (No.2) Regulations 1993
SI 1994/803	The Value Added Tax (Accounting and Records) (Amendment) Regulations 1994
SI 1994/3015	The Value Added Tax (General) (Amendment) Regulations 1994
SI 1995/152	The Value Added Tax (General) (Amendment) Regulations 1995
SI 1995/913	The Value Added Tax (General) (Amendment) (No. 2) Regulations 1995
SI 1995/1069	The Value Added Tax (General) (Amendment) (No. 3) Regulations 1995
SI 1995/1280	The Value Added Tax (General) (Amendment) (No. 4) Regulations 1995

Status:

Point in time view as at 22/04/2011.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995.